

Effective 5/13/2014

17-36-36 Financial statements.

- (1) The budget officer shall present to the governing body the following financial statements prepared in the manner prescribed by the uniform system of budgeting, accounting, and reporting:
 - (a) A summary of cash receipts and disbursements for each fund or group of funds and for each department within each fund reportable at the end of each month showing the cash and invested balance at the beginning of the period, the total receipts collected during the period, the total disbursements made during the period and the cash and invested balance at the end of the period.
 - (b) Not less than once each quarter or more often if requested by the governing body, a condensed statement of revenues and expenditures and comparison with the budget of the county general fund and the allotments thereof, as reflected by the books of account.
 - (c) A comparative quarterly income and expense statement for each enterprise fund showing a comparative analysis between the operations of such fund for the current fiscal reporting period and the same period in the previous year.
 - (d) A condensed statement of the operating and capital budget of each enterprise fund showing revenues and expenses and balances compared with the budget for any period requested by the governing body or required by the uniform system of budgeting, accounting and reporting.
 - (e) Any other statements of operations or reports on financial condition as the governing body or the uniform system of budgeting, accounting, and reporting may require.
- (2) All financial statements made pursuant to this section shall be open for public inspection during regular business hours.

Amended by Chapter 176, 2014 General Session